

59-2-407. Administration of uniform fees.

(1) (a) Except as provided in Subsection 59-2-405(4) or 59-2-405.3(4), the uniform fee authorized in Sections 59-2-404, 59-2-405, and 59-2-405.3 shall be assessed at the same time and in the same manner as ad valorem personal property taxes under Chapter 2, Part 13, Collection of Taxes, except that in listing personal property subject to the uniform fee with real property as permitted by Section 59-2-1302, the assessor or, if this duty has been reassigned in an ordinance under Section 17-16-5.5, the treasurer shall list only the amount of the uniform fee due, and not the taxable value of the property subject to the uniform fee.

(b) Except as provided in Subsection 59-2-405.1(4), the uniform fee imposed by Section 59-2-405.1 shall be assessed at the time of:

- (i) registration as defined in Section 41-1a-102; and
- (ii) renewal of registration.

(c) Except as provided in Subsection 59-2-405.2(4), the uniform statewide fee imposed by Section 59-2-405.2 shall be assessed at the time of:

- (i) registration as defined in Section 41-1a-102; and
- (ii) renewal of registration.

(2) The remedies for nonpayment of the uniform fees authorized by Sections 59-2-404, 59-2-405, 59-2-405.1, 59-2-405.2, and 59-2-405.3 shall be the same as those provided in Chapter 2, Part 13, Collection of Taxes, for nonpayment of ad valorem personal property taxes.

Amended by Chapter 217, 2005 General Session

Amended by Chapter 244, 2005 General Session